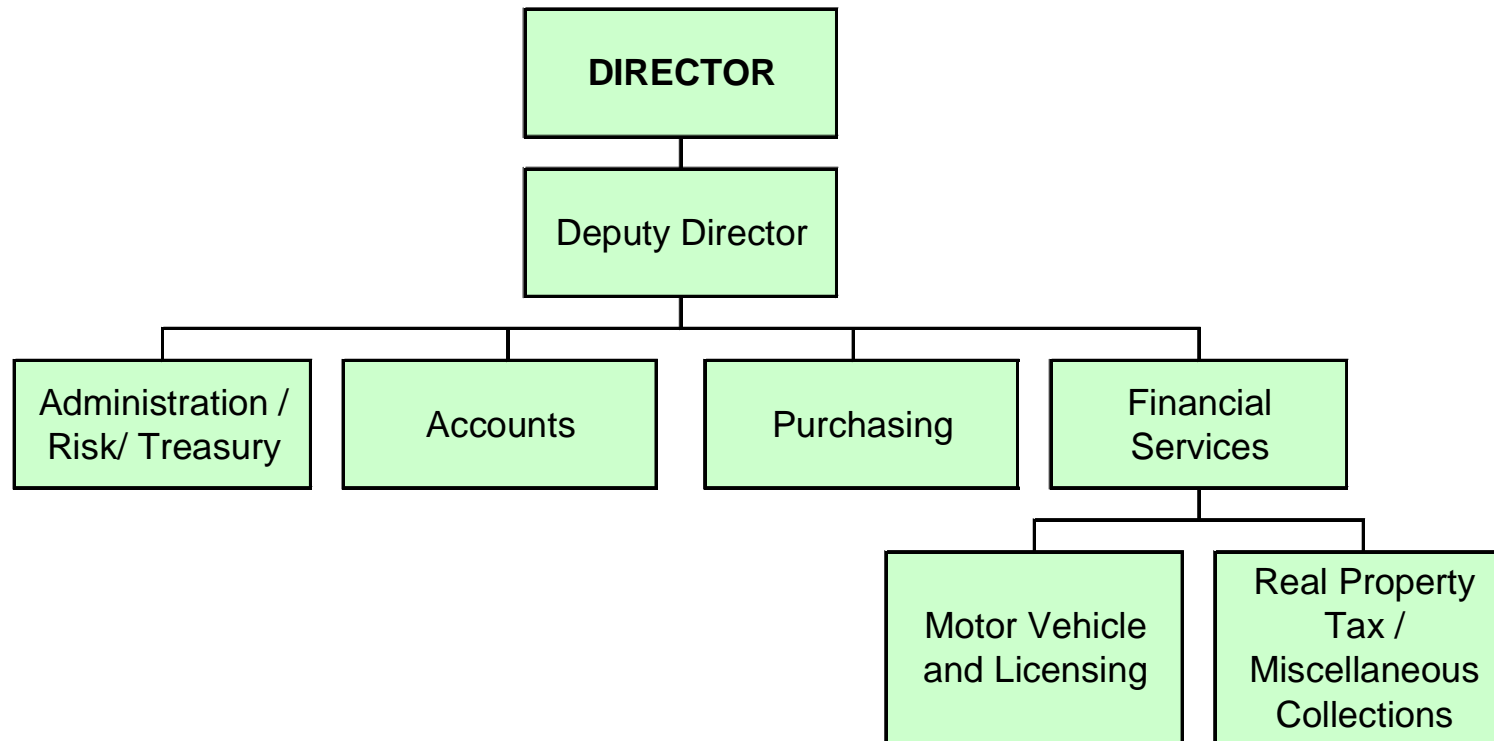


**Departmental Organization Chart**



### **Department Summary**

#### ***Mission Statement:***

*To strive for excellence in managing the public's financial and physical resources by providing quality financial services.*

#### ***Department Goals:***

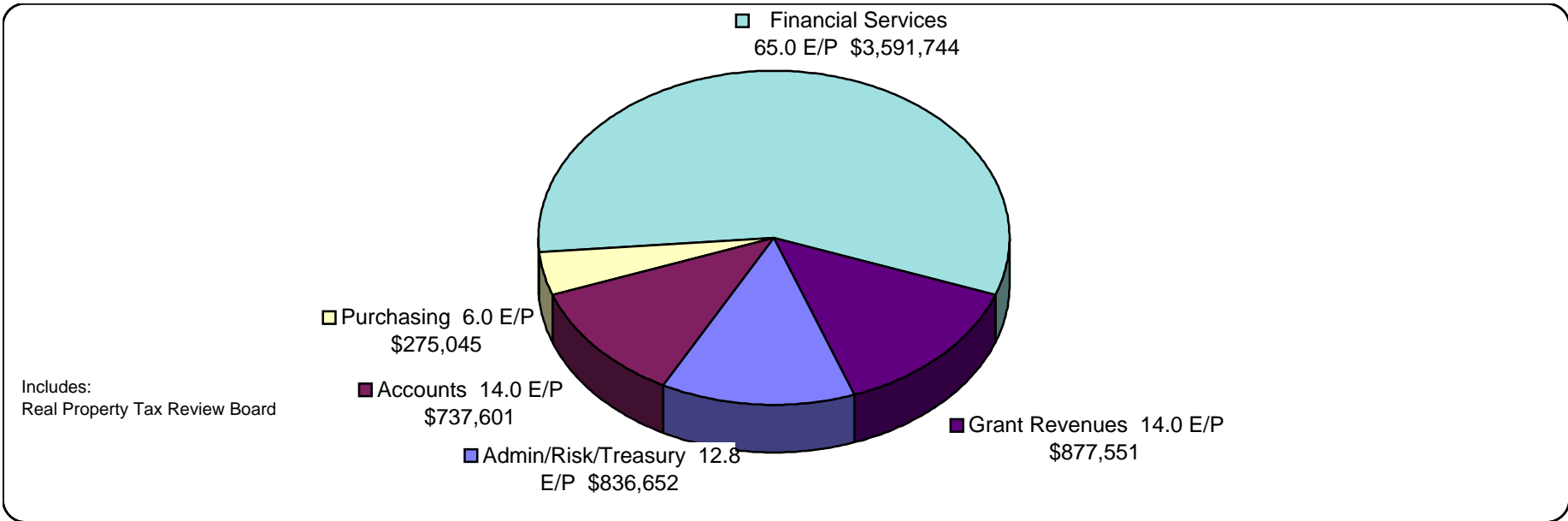
1. To maintain the County of Maui's fiscal integrity and financial soundness as demonstrated by an annual independent audit with a clean opinion and with no significant findings and a bond rating equivalent to a Standard & Poor's A+ or better.
2. To improve the quality (timely, accurate, professional) of services to external customers by fully implementing the reorganization and redesign of the Division of Motor Vehicles & Licensing, and by improving customer survey results (for Motor Vehicles & Licensing and Real Property Tax) by 5% by the end of fiscal year 2004
3. To improve the quality of services to internal customers with the full implementation of the Real Property Tax system; with the pilot of electronic time recording; with the pilot of on-line requisitioning; with updated safety procedures to reduce employee accident rates and provide on-line workers compensation claims processing

**Department Summary*****Department Revenues and Expenditures:***

	<u>General Fund</u>	<u>Bond Fund</u>	<u>Federal Funds</u>	<u>State Funds</u>	<u>Lapsed Bond</u>	<u>Park Assessment</u>	<u>Grant Revenue</u>	<u>Total</u>
<b><u>Revenues</u></b>								
<b>Total Revenues</b>	\$ <u>77,150,971</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>877,551</u>	\$ <u>78,028,522</u>
<b><u>Expenditures</u></b>								
Admin/Risk/Treasury	\$ <b>836,652</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ <b>836,652</b>
Accounts	737,601	0	0	0	0	0	0	737,601
Purchasing	275,045	0	0	0	0	0	0	275,045
Financial Services	<b>3,591,744</b>	0	0	0	0	0	877,551	<b>4,469,295</b>
CIP	0	<b>0</b>	0	0	0	0	0	0
Countywide	<u>71,709,929</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>71,709,929</u>
<b>Total Expenditures</b>	\$ <b><u>77,150,971</u></b>	\$ <b><u>0</u></b>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>877,551</u>	\$ <b><u>78,028,522</u></b>

**Department Summary**

***FY 2004 Budget by Program:***



General Fund:	\$	5,441,042	General Fund E/P:	97.8
Grant Revenue:	\$	877,551	Grant Revenue E/P:	14.0
<b>TOTAL BUDGET:</b>	<b>\$</b>	<b>6,318,593</b>	<b>TOTAL EQUIVALENT PERSONNEL:</b>	<b>111.8</b>

**Administration/Risk Management/Treasury****Program Description:**

The Administration Program within the Department of Finance centers around support of the Finance Director, departmental and personnel support and related duties: county-wide activities (mailroom, copier machine support, employee parking, Healthfund, lease inventory). The program is also responsible for providing risk management controls and for depositing, investing and disbursing the County's cash.

**Program Goals and Activities:**

<b>GOAL 1</b>	To maintain the County of Maui's fiscal integrity and financial soundness as demonstrated by an annual independent audit with a clean opinion and with no significant findings and a bond rating equivalent to a Standard & Poor's A+ or better.
<b>Completion Date</b>	On-going

Objective of Activity	Division	FY 2004 Activity	Activity Output	Grant Funded	Grant Amount
To achieve and sustain the County of Maui's fiscal and structural balance.	Director's Office/ Administration	Continue proper financial management.	Structural Balance in audited General Fund Financial Statements for FY 2004 (General Fund Revenues less General Fund Expenditures and Net transfers to Special Revenue Funds <0)	N	
Maintain adequate and stable cash investment balances that have adequate liquidity to meet operational requirements.	Treasury/ Administration	Develop cash flow model by end of FY 2004.	<ul style="list-style-type: none"> <li>- "Laddered" investments provided to meet operational cash flow needs</li> <li>- Interim layer of \$10-\$20 million established to address any liquidity needs outside of normal operations</li> <li>- Rest of cash invested in long term liquidity layer</li> </ul>	N	
To minimize general, auto and property liability and protect County assets through effective risk management.	Risk Management/ Administration	Establish proper Risk Management tracking and monitoring systems to properly analyze Risk and Safety in the County, as well as provide for effective claims management.	<ul style="list-style-type: none"> <li>- Methodology exists to provide consistent reserves for claims by end of FY 2004</li> <li>- All claims reserved based on methodology</li> </ul>	N	

**Administration/Risk Management/Treasury*****Program Goals and Activities (Continued):***

Objective of Activity	Division	FY 2004 Activity	Activity Output	Grant Funded	Grant Amount
To preserve the financial integrity of the County through internal audit and fiscal control.	Director's Office/ Administration	Systematically review financial operations to ensure financial integrity.	<ul style="list-style-type: none"> <li>- Auditor's provide unqualified opinion each fiscal year</li> <li>- All significant findings are reported on Single Audit and annual county audit (CAFR) are corrected by end of next fiscal year</li> <li>- All new audit comments disclosing internal control and administrative weaknesses reported in management letter are corrected within 2 fiscal years</li> </ul>	N	
To provide oversight of the financial procedures of the County.	Director's Office/ Administration	Implement billings and collections best practices for major Countywide processes.	Billing and Collection Practices exist and are in use	N	

**GOAL 3** To improve the quality of services to internal customers with the full implementation of the Real Property Tax system; with the pilot of electronic time recording; with the pilot of on-line requisitioning and full implementation completed in the following year; with updated safety procedures to reduce employee accident rates and to provide on-line worker's compensation claims processing.

**Completion Date** End of Fiscal Year 2004 (6/30/04).

Objective of Activity	Division	FY 2004 Activity	Activity Output	Grant Funded	Grant Amount
To promote safety and manage risk to control losses thus assuring an optimal cost to the County of Maui.	Risk Management/ Administration	Issue updated safety procedures.	<ol style="list-style-type: none"> <li>1) Procedure manual issued</li> <li>2) Safety Committee in operation</li> </ol>	N	

**Administration/Risk Management/Treasury*****Program Goals and Activities (Continued):***

Objective of Activity	Division	FY 2004 Activity	Activity Output	Grant Funded	Grant Amount
To maintain sufficient liquidity to meet the County's cash requirements.	Treasury/ Administration	Develop a cash flow model to project cash to allow for better investment planning.	Cash flow model developed	N	
To provide oversight of the asset control procedures of the County.	Director's Office/ Administration	Implement plan to improve fixed asset and inventory tracking systems.	Internal controls and procedures over fixed assets and inventory tracking improved by end of FY 2004	N	

***Program Resources - General Fund:***

Expense Type	FY 2000		FY 2001		FY 2002		FY 2003		FY 2004		
	Actual		Actual		Actual		Appropriation		Request	Expansion	Total
Equivalent Personnel E/P	14.8		14.8		14.8		12.8		12.8	0.0	12.8
Salaries and Wages	\$ 581,924	\$	588,735	\$	567,451	\$	574,741	\$	589,397	0	\$ 589,397
Operations	146,148		440,218		528,261		479,670		247,255	0	247,255
Equipment	69,209		3,133		4,465		0		0	0	0
Program Total	\$ 797,281	\$	1,032,086	\$	1,100,177	\$	1,054,411	\$	836,652	0	\$ 836,652

***Program Highlights:***Administration

The bond rating firms of Moody's, Standard & Poor's and Fitch respectively, gave bond ratings of Aa3, AA-, and AA- which were attributable to effective debt management and strong financial performance.

The Motor Vehicle Registration and Licensing Division and the Real Property Tax Division in an effort to streamline and improve the quality of public services have successfully completed their relocation to the new Service Center.

Risk Management

Completion of reorganization to recognize the shift of workers compensation claims to a Third Party Administrator. It will provide Risk Management with the means to analyze loss history in order to implement meaningful Safety and Return to Work Programs.

**Administration/Risk Management/Treasury*****Program Highlights (Continued):***Treasury

Treasury closed a \$29,880,000 refunding of the 1995A and 2000A bonds. This resulted in a present value savings of \$628,531.58. During this bond sale, strong financial performance and manageable debt as evidenced by Moody's, Standard & Poor's, and Fitch ratings produced results of Aa3, AA-, and AA- respectively.

A sale of \$25,000,000 at a True Interest Cost of 4.88% was closed on May 23, 2002.

On September 10, 2002, a sale of \$26,265,000 was closed which refunded 1992 Series A and 1993 Series G bonds which resulted in a net present value savings of \$623,737.07.

QED, a new investment management software, was implemented. QED is a national governmental treasury investment software which currently reports on the \$140 million in investment securities managed by the Treasury.

***Performance Measures:***

	<b>FY 2002 Actual</b>	<b>FY 2003 Estimate</b>	<b>FY 2003 1st Qtr</b>
<u>Administration</u>			
Countywide financial audit with no significant findings	Yes	Yes	Yes
Standard and Poor's bond rating / Fitch bond rating	AA-	A+	AA-
Moody's bond rating	Aa3	A1	Aa3
<u>Risk Management</u>			
Workers' compensation, claims per year	267	260	62
Claims closed within 12 months of notification, percentage	n/a	60%	n/a
Open claims at 1/1/98 (450) reduced by 50%	72	60	38
<u>Treasury</u>			
Days in receivable for landfill accounts	70	70	91
Fees as a percentage of bonds issued	0.97%	0.95%	1.07%



**Accounts*****Program Description:***

The Accounts program provides the centralized accounting and financial reporting for all County operations. Additionally, Accounts administers the County accounts payable, fixed assets and payroll responsibilities.

***Program Goals and Activities:***

<b>GOAL 1</b>	To maintain the County of Maui's fiscal integrity and financial soundness as demonstrated by an annual independent audit with a clean opinion and with no significant findings and a bond rating equivalent to a Standard & Poor's A+ or better.
<b>Completion Date</b>	On-going

Objective of Activity	Division	FY 2004 Activity	Activity Output	Grant Funded	Grant Amount
To provide timely, accurate and meaningful financial reports and services and to establish and maintain effective internal financial controls and processes consistent with GFOA recommended practices.	Accounts	GASB 34 Implementation: Continued IFAS system and accounting data testing and adjustment to ensure new GASB 34 financial reporting model and reports implemented in FY 2003 are compliant to GASB requirements.	<ul style="list-style-type: none"> <li>- IFAS system and accounting data procedures developed to ensure accurate classification and reporting by end of FY 2004</li> <li>- Accounting personnel trained in new reporting requirements by end of FY 2004</li> <li>- CAFR (Comprehensive Annual Financial Report) using new financial model and process by end of FY 2004</li> <li>- New IFAS Fixed Asset module (TRIAD) implemented/tested by FY04</li> </ul>	N	
To process accounts payable and issue payments in a timely and efficient manner.	Accounts	Establish an effective measurement of vendor payments from the customer's viewpoint.	100% of vendor payments are measured using measurement plan developed and implemented by end of FY 04	N	

**Accounts*****Program Goals and Activities (Continued):***

<b>GOAL 3</b>	To improve the quality of services to internal customers with the full implementation of the Real Property Tax system; with the pilot of electronic time recording; with the pilot of on-line requisitioning and full implementation completed in the following year; with updated safety procedures to reduce employee accident rates and to provide on-line worker's compensation claims processing.
<b>Completion Date</b>	End of Fiscal Year 2004 (6/30/04).

Objective of Activity	Division	FY 2004 Activity	Activity Output	Grant Funded	Grant Amount
To develop and implement an on-line personnel/payroll system with the Department of Personnel Services.	Accounts	Pilot the use of electronic time recording in the County of Maui.	Continued implementation	N	

***Program Resources - General Fund:***

Expense Type	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004		
	Actual	Actual	Actual	Appropriation	Request	Expansion	Total
Equivalent Personnel E/P*	14.0	13.0	13.0	14.0	14.0	0.0	14.0
Salaries and Wages	\$ 508,590	\$ 424,460	\$ 476,002	\$ 590,148	\$ 591,958	\$ 0	\$ 591,958
Operations	128,353	134,097	139,441	158,308	145,643	0	145,643
Equipment	8,149	0	0	0	0	0	0
Program Total	\$ 645,092	\$ 558,557	\$ 615,443	\$ 748,456	\$ 737,601	\$ 0	\$ 737,601

***Program Highlights:***

On August 10, 2001, the Government Finance Officers Association of the United States and Canada (GFOA) notified the County that it was again awarded the Certificate of Achievement for Excellence in Financial Reporting for the County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2001. This was the nineteenth year that the County has received this prestigious award.

The fixed assets records that were maintained on Paradox were converted to the Sunguard Bi-Tech Triad Fixed Asset Accounting System. This new fixed asset system is capable of calculating depreciation for the assets maintained on the system, a requirement of the new GASB 34 reports. A part of this new requirement of depreciating fixed assets was the implementation of a new capitalization policy which dictates that those assets with a cost of \$5,000 and more (prior level was \$500) will be maintained on the books and depreciated.

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**Accounts*****Performance Measures:***

	<b>FY 2002 Actual</b>	<b>FY 2003 Estimate</b>	<b>FY 2003 1st Qtr</b>
Accounts payable transactions	120,961	126,700	41,785
Accounts payable checks	47,631	48,000	16,454
Payroll checks	53,946	53,000	13,893
Vendor payments processed, in days	14	14	14
Payroll processed, in days	7	7	7

## Purchasing

### Program Description:

The Purchasing program provides a centralized system for administering bids and procuring goods and services in compliance with State and County procurement laws. Goods purchased are of a wide variety ranging from everyday supplies to customized and complex equipment. Among the many services purchased are contracts for refuse disposal and equipment maintenance.

### Program Goals and Activities:

<b>GOAL 3</b>	To improve the quality of services to internal customers with the full implementation of the Real Property Tax system; with the pilot of electronic time recording; with the pilot of on-line requisitioning and full implementation completed in the following year; with updated safety procedures to reduce employee accident rates and to provide on-line worker's compensation claims processing.
<b>Completion Date</b>	End of Fiscal Year 2004 (6/30/04).

Objective of Activity	Division	FY 2004 Activity	Activity Output	Grant Funded	Grant Amount
To optimize the use of the taxpayer dollars spent on goods, services and construction purchases in accordance with applicable State and County laws.	Purchasing	Pilot the use of on-line requisitioning with County Departments.	Three work groups using on-line requisitioning by the end of FY 04.	N	

### Program Resources General Fund:

Expense Type	FY 2000 Actual	FY 2001 Actual	FY 2002 Actual	FY 2003 Appropriation	FY 2004		
					Request	Expansion	Total
Equivalent Personnel E/P	6.0	6.0	6.0	6.0	6.0	0.0	6.0
Salaries and Wages	\$ 226,128	\$ 227,610	\$ 247,413	\$ 256,054	\$ 262,582	\$ 0	\$ 262,582
Operations	4,280	9,495	9,649	13,531	12,463	0	12,463
Equipment	0	165	0	0	0	0	0
Program Total	\$ 230,408	\$ 237,270	\$ 257,062	\$ 269,585	\$ 275,045	\$ 0	\$ 275,045

### Program Highlights:

Procured \$56,014,130 worth of goods, services and construction, an increase of 34% over the prior year. Included in this was \$19,271,859 worth of small purchases, an increase of 21% over the prior year.

## Purchasing

### *Program Highlights (Continued):*

Coordinated 138 telephone work requests, including the relocations of telephones for Land Use and Codes Administration, Planning, Real Property Tax, and Department of Motor Vehicles.

Expanded website development, including adding professional service awards and linking information with other state agencies and the newspapers.

### *Performance Measures:*

	<b>FY 2002 Actual</b>	<b>FY 2003 Estimate</b>	<b>FY 2003 1st Qtr</b>
Dollar volume - Direct payments/credit cards	\$1,765,216	\$1,800,000	\$ 451,000
Dollar volume - Purchased through price lists	\$3,259,660	\$3,400,000	\$896,516.50
Statistics:			
Requisitions processed	11,706	11,300	3,013
Purchase orders processed	14,013	14,000	3,731
Bids opened	117	125	16

## Financial Services

### *Program Description:*

#### Motor Vehicle Registration and Licensing

The Motor Vehicle Registration and Licensing program issues new and renewal licenses for drivers of motor vehicles, registers motor vehicles and bicycles and issues County Business licenses. This program oversees and administers the Commercial Driver's License and Periodic Motor Vehicle Inspection programs for the State of Hawaii.

#### Real Property Tax

The Real Property Tax program administers the tax assessment and collection system and assists the Real Property Tax Review Board in processing appeals. This program provides custodial responsibilities for all property records pertaining to the transfer of title of real property now recorded with the Bureau of Conveyances.

### *Program Goals and Activities:*

<b>GOAL 2</b>	To improve the quality (timely, accurate, professional) of services to external customers by fully implementing the reorganization and redesign of the Division of Motor Vehicles & Licensing, and by improving customer survey results (for Motor Vehicles & Licensing and Real Property Tax Divisions) by 5% by the end of Fiscal Year 2004
<b>Completion Date</b>	End of Fiscal Year 2004 (6/30/04).

Objective of Activity	Division	FY 2004 Activity	Activity Output	Grant Funded	Grant Amount
To efficiently and properly issue licenses and to register motor vehicles and bicycles in a timely and consistent manner that complies with pertinent laws and regulations.	Financial Services/ Motor Vehicle Registration & Drivers Licensing (MVR-DL)	Continue on-line (via the Internet) motor vehicle renewal registration process.	Increase customers registered on line (via the Internet) by the end of FY 04	N	
To increase customer awareness and education of the positive changes that are taking place within the Division.	Financial Services/ MVR-DL	Develop communication plan to be distributed to division customers.	12 division educational press releases (monthly) issued after relocation of division to new service center location by end of FY 04	N	

**Financial Services*****Program Goals and Activities (Continued):***

Objective of Activity	Division	FY 2004 Activity	Activity Output	Grant Funded	Grant Amount
To appraise, assess, and collect real property taxes fairly and uniformly in compliance with the Maui County Code and the budget ordinance.	Financial Services/Real Property Tax	Introduce a pilot Service Bureau System to provide electronic payment options enabling taxpayers to use credit cards by touch tone phone (IVR) or through the internet.	10 or more customers have used credit cards by touch tone phone or through the internet for real property tax payments by the end of FY 04.	N	
To provide timely billing, collection, and banking of real property tax.	Financial Services/Real Property Tax	Maintain professional and thorough collection practices and procedures.	Ratio of taxes collected to current billings is 100%.	N	

<b>GOAL 3</b>	To improve the quality of services to internal customers with the full implementation of the Real Property Tax system; with the pilot of electronic time recording; with the pilot of on-line requisitioning and full implementation completed in the following year; with updated safety procedures to reduce employee accident rates and to provide on-line worker's compensation claims processing.				
<b>Completion Date</b>	End of Fiscal Year 2004 (6/30/04).				

Objective of Activity	Division	FY 2004 Activity	Activity Output	Grant Funded	Grant Amount
To appraise, assess, and collect real property taxes fairly and uniformly in compliance with the Maui County Code and budget ordinance.	Financial Services/Real Property Tax	Implementation of a new Real Property Tax System.	100% of tax bills and payments processed in new system by the end of FY 04.	N	

**Financial Services****Program Resources - General Fund:****Financial Services Program**

Expense Type	FY 2000		FY 2001		FY 2002		FY 2003		FY 2004		
	Actual		Actual		Actual		Appropriation		Request	Expansion	Total
Equivalent Personnel E/P	0.0		0.0		61.0		63.0		64.0	1.0	65.0
Salaries and Wages	\$ 0	\$	0	\$	1,893,868	\$	2,242,888	\$	2,317,395	18,992	2,336,387
Operations	0		0		856,875		1,005,356		1,255,357	0	1,255,357
Equipment	0		0		45,615		0		0	0	0
Program Total	\$ 0	\$	0	\$	2,796,358	\$	3,248,244	\$	3,572,752	18,992	3,591,744

Real Property and Drivers Licensing and Motor Vehicles Registration have been merged into the Financial Services Program for FY 2002

FY2003 E/P expansion is for 2.0 LTA positions to allow the Makawao, West and South Maui satellites to open 5 days a week from 8am to 4pm and during lunch.

**Drivers Licensing and Motor Vehicle Registration**

Expense Type	FY 2000		FY 2001		FY 2002		FY 2003		FY 2004		
	Actual		Actual		Actual		Appropriation		Request	Expansion	Total
Equivalent Personnel E/P	30.0		30.0		0.0		0.0		0.0	0.0	0.0
Salaries and Wages	\$ 908,619	\$	884,715	\$	0	\$	0	\$	0	0	0
Operations	521,981		485,246		0		0		0	0	0
Equipment	22,744		8,091		0		0		0	0	0
Program Total	\$ 1,453,344	\$	1,378,052	\$	0	\$	0	\$	0	0	0

**Real Property Tax**

Expense Type	FY 2000		FY 2001		FY 2002		FY 2003		FY 2004		
	Actual		Actual		Actual		Appropriation		Request	Expansion	Total
Equivalent Personnel E/P	30.0		33.0		0.0		0.0		0.0	0.0	0.0
Salaries and Wages	\$ 1,001,456	\$	902,976	\$	0	\$	0	\$	0	0	0
Operations	174,522		425,532		0		0		0	0	0
Equipment	134,741		1,112		0		0		0	0	0
Program Total	\$ 1,310,719	\$	1,329,620	\$	0	\$	0	\$	0	0	0



**Financial Services*****Program Resources - Grant Revenue:*****Motor Vehicle Registration**

Expense Type	FY 2000		FY 2001		FY 2002		FY 2003		FY 2004		
	Actual		Actual		Actual		Appropriation		Request	Expansion	Total
Equivalent Personnel E/P	4.0		4.0		4.0		4.0		4.0	0.0	4.0
Salaries and Wages	\$ 122,593	\$	119,174	\$	146,778	\$	138,184	\$	142,672	0	\$ 142,672
Operations	74,485		63,651		74,874		78,939		84,913	0	84,913
Equipment	0		0		0		0		0	0	0
Program Total	\$ 197,078	\$	182,825	\$	221,652	\$	217,123	\$	227,585	0	\$ 227,585

**Periodic Motor Vehicle Inspector**

Expense Type	FY 2000		FY 2001		FY 2002		FY 2003		FY 2004		
	Actual		Actual		Actual		Appropriation		Request	Expansion	Total
Equivalent Personnel E/P	5.0		5.0		5.0		5.0		5.0	0.0	5.0
Salaries and Wages	\$ 171,314	\$	139,870	\$	169,945	\$	189,588	\$	189,588	0	\$ 189,588
Operations	124,967		113,042		131,714		128,024		157,918	0	157,918
Equipment	0		0		0		0		0	0	0
Program Total	\$ 296,281	\$	252,912	\$	301,659	\$	317,612	\$	347,506	0	\$ 347,506

**Commercial Driver's License**

Expense Type	FY 2000		FY 2001		FY 2002		FY 2003		FY 2004		
	Actual		Actual		Actual		Appropriation		Request	Expansion	Total
Equivalent Personnel E/P	5.0		5.0		5.0		5.0		5.0	0.0	5.0
Salaries and Wages	\$ 156,048	\$	149,522	\$	157,992	\$	168,672	\$	171,096	0	\$ 171,096
Operations	110,315		98,996		109,055		117,250		131,364	0	131,364
Equipment	0		0		0		0		0	0	0
Program Total	\$ 266,363	\$	248,518	\$	267,047	\$	285,922	\$	302,460	0	\$ 302,460

***Program Highlights:*****Motor Vehicle Registration and Driver Licensing**

The DMVL has successfully completed its reorganization and relocation to the Service Center. They are in the process of procuring a comprehensive queuing system to better manage customer traffic. Cross training of staff continues and they have begun forward engineering of DMVL procedures. They are anticipating the installation of the new security system for the Service Center.

## Financial Services

### *Program Highlights (Continued):*

They are in the final stages of development and implementation of the Motor Vehicle Registration on-line renewals and expect to begin testing as soon as the MIS department resolves connectivity issues.

The Disabled Parking Placard statewide database is in place.

The new Abandoned Vehicle Storage facility has eliminated vandalism of parts from impounded vehicles but funding to run the program remains a priority issue.

#### Real Property Tax

Real Property Collections & Tax Relief Unit implemented the Miscellaneous Billing and Collection module which includes refuse, landfill, and solid waste. Expanded future services may include parks and recreation fees and consolidated countywide finances.

Tax revenues of \$98,283,325 were calculated for 59,593 taxable parcels. Total tax collections less authorized adjustments was \$96,568,081. (Collection Ratio: 98.3%)

The Homeowner's Circuit Breaker tax relief program provided credits of \$403,342 for 698 qualified applicants. Tax benefits per household averaged \$578.

### *Performance Measures:*

	<b>FY 2002 Actual</b>	<b>FY 2003 Estimate</b>	<b>FY 2003 1st Qtr</b>
Ratio of taxes collected to current billings (Taxes collected include penalties, interest and prior year delinquencies)	99%	100%	53%
Statistics:			
Circuit breaker qualified applicants	822	1,000	710
Circuit breaker tax credits	\$ 457,621	\$ 550,000	\$ 400,019
Real property parcel count	63,470	63,000	63,783
Appeals filed	503	430	541
Appeals denied	174	172	167
Taxes in dispute	\$ 452,795	\$5,000,000	\$2,116,035
Taxes refunded	\$ 168,631	\$ 350,000	\$ 710,474
Percentage of total licensing transactions processed by satellite offices	47.8%	50%	49.7%
Statistics:			
Motor vehicles registered*	128,402	125,000	28,936
* Passenger vehicles, trucks, motorcycles, and trailers.			

# DEPARTMENT OF FINANCE

## Personnel Position Summary

Position Title	FY 02 E/P Appropriated	FY 03 E/P Appropriated	FY 04 E/P Request
Director of Finance	1.0	1.0	1.0
Deputy Director of Finance	1.0	1.0	1.0
Abstracting Assistant III	1.0	1.0	1.0
Abstractor I	2.0	3.0	3.0
Account Clerk III	2.0	1.0	1.0
Accountant I	0.0	2.0	2.0
Accountant II	2.0	0.0	0.0
Accountant III	1.0	1.0	1.0
Accountant IV	0.0	1.0	1.0
Accountant V	1.0	1.0	1.0
Accounting System Administrator	1.0	1.0	1.0
Administrative Assistant II	1.0	1.0	1.0
Assistant CSC Supervisor	0.0	1.0	1.0
Assistant CS Supervisor	0.0	2.0	1.0
Assistant Risk Management Officer	1.0	0.0	0.0
Auditor	1.0	0.0	1.0
Buyer II	1.0	1.0	1.0
Cartographic Drafting Technician III	1.0	1.0	1.0
Cashier II	0.0	0.0	2.0
Central Purchasing Agent	1.0	1.0	1.0
Clerk II	1.0	1.0	1.0
Clerk III	2.0	3.0	4.0
Clerk Typist III	0.0	0.0	0.0
Computer Programmer Analyst IV	0.0	0.0	0.0
Computer Programmer Analyst V	0.0	0.0	0.0
Computer User Support Technician	0.0	0.0	0.0
Contracts Clerk	1.0	1.0	1.0
Control Accounts Clerk	2.0	2.0	2.0
County Real Property Tax Administrator	1.0	1.0	1.0
Customer Service Center Supervisor	0.0	1.0	1.0
Delinquent Tax Collection Assistant I	0.0	0.0	0.0
Delinquent Tax Collection Assistant II	1.0	1.0	1.0
Driver License Clerk	9.0	0.0	0.0
Driver License Examiner	9.0	8.0	7.0
Driver License Examiner Supervisor	0.0	1.0	1.0

# DEPARTMENT OF FINANCE

## Personnel Position Summary

Position Title	FY 02 E/P Appropriated	FY 03 E/P Appropriated	FY 04 E/P Request
File Clerk	0.0	1.0	0.0
Financial Responsibility Clerk	2.0	0.0	0.0
Fiscal Control Analyst	1.0	1.0	1.0
Fiscal Program Manager	1.0	1.0	1.0
Fiscal Program Supervisor	0.0	1.0	0.0
Information Systems Clerk/Operator	0.0	0.0	0.0
Information Systems Manager	0.0	0.0	0.0
Motor Vehicle and Licensing Manager	1.0	1.0	1.0
Motor Vehicle Control Inspector	2.0	2.0	2.0
Motor Vehicle Registration Clerk I	11.0	0.0	0.0
Motor Vehicle Registration Clerk II	1.0	0.0	0.0
Organization Systems Officer	0.0	0.0	0.0
Parking Lot Aide (30 hrs./week)	0.8	0.8	0.8
Payroll & Accounts Payable Supervisor	1.0	0.0	0.0
Personnel Assistant II	1.0	1.0	1.0
PMVI/AV Coordinator	1.0	1.0	1.0
Pre-Audit Clerk II	4.0	4.0	4.0
Pre-Audit Clerk III	2.0	2.0	2.0
Private Secretary	1.0	1.0	1.0
Property Valuation Analyst III	1.0	1.0	1.0
Purchasing Specialist II	0.0	0.0	0.0
Purchasing Specialist III	2.0	2.0	2.0
Purchasing Specialist V	1.0	1.0	1.0
Real Property Appraiser Assistant	2.0	2.0	2.0
Real Property Appraiser II	0.0	0.0	0.0
Real Property Appraiser III	0.0	0.0	0.0
Real Property Appraiser IV	6.0	6.0	4.0
Real Property Appraiser V	1.0	1.0	2.0
Real Property Appraiser VI	2.0	1.0	2.0
Risk Management Officer	1.0	1.0	1.0
RP Assessment Records Supervisor	1.0	1.0	1.0
Secretary I	2.0	2.0	2.0
Secretary to Boards & Commissions I	1.0	0.0	1.0
Service Representative I	0.0	2.0	2.0
Service Representative II*	0.0	18.0	18.0

\*FY 03 Includes 2 LTAs to allow Makawao, West and South Maui satellite offices to open full time (8a -4p and lunch).

# DEPARTMENT OF FINANCE

## Personnel Position Summary

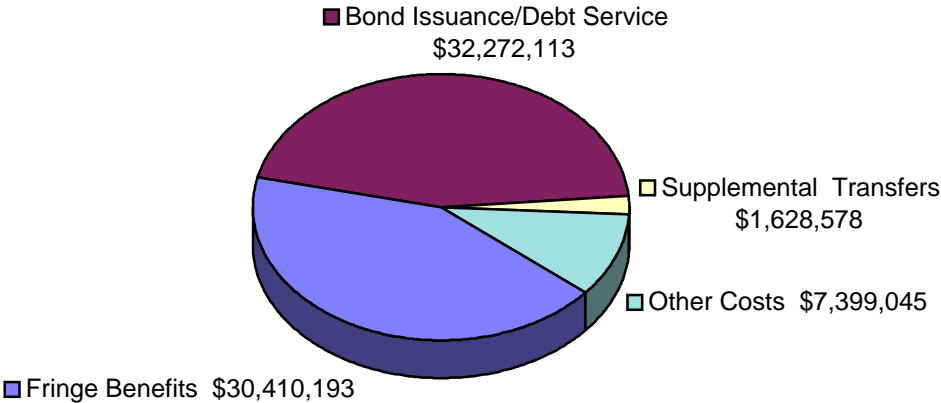
<b>Position Title</b>	<b>FY 02E/P Appropriated</b>	<b>FY 03 E/P Appropriated</b>	<b>FY 04 E/P Request</b>
Service Representative III	0.0	5.0	7.0
Supervising Driver License Examiner	1.0	0.0	0.0
Supervising Lic./Fin. Resp. Clerk	1.0	0.0	0.0
Supervising MV Control Inspector	0.0	1.0	1.0
Supervising MVR Clerk	1.0	0.0	0.0
Tax Clerk I	9.0	8.0	6.0
Tax Relief & Collection Supervisor	0.0	1.0	1.0
Treasurer	1.0	1.0	1.0
Treasury Clerk I	2.0	0.0	0.0
Workers' Comp./Safety Spec. II	0.0	1.0	1.0
<b>TOTAL</b>	<b>108.8</b>	<b>110.8</b>	<b>111.8</b>

Includes grant revenue personnel.

Equivalent Personnel (E/P) = Full-time equivalents of full- and part time personnel.

Countywide

*FY 2004 Countywide Budget by Program Component*



TOTAL BUDGET: \$ 71,709,929

# DEPARTMENT OF FINANCE

## Countywide Costs

		FY 2002 Actual		FY 2003 Appropriated		FY 2004 Budget
<b>Fringe Benefits</b>						
Contribution - State Retirement System	\$	6,687,373	\$	4,228,200	\$	7,135,000
Social Security - FICA		4,068,333		4,632,985		5,260,193
Municipal and County Pensions		23,789		30,000		30,000
Police, Fire & Bandsmen Pensions		8,169		9,000		9,000
Employer's Share of Health Fund		9,770,727		13,074,302		14,383,000
Workers Compensation		2,363,947		1,500,000		3,000,000
Unemployment Insurance		90,650		80,000		93,000
Terminal Pay		349,234		780,000		500,000
Total Fringe Benefits	\$	23,362,222	\$	24,334,487	\$	30,410,193
<b>Bond Issuance / Debt Service</b>						
Interest Cost	\$	11,476,446	\$	13,307,024	\$	13,466,195
Bond Redemption		14,743,807		17,203,283		18,304,918
Additional Bond Interest		0		18,000		50,000
Bond Issuance Costs		595		150,000		1,000
Bond Destruction		4,819		0		0
Bond Arbitrage Rebate		23,645		0		100,000
Maui County Tech Ready Program		0		0		350,000
Total Debt Service Charges	\$	26,249,312	\$	30,678,307	\$	32,272,113
<b>Supplemental Transfers</b>						
Supplemental Transfer - Golf	\$	0	\$	0	\$	0
Supplemental Transfer - Solid Waste		1,859,200		2,320,564		1,628,578
Supplemental Transfer - Sewer		0		0		0
Total Supplemental Transfers	\$	1,859,200	\$	2,320,564	\$	1,628,578
<b>Other Costs</b>						
Rentals and Facilities	\$	309,464	\$	250,000	\$	250,000
County Telephone System		448,456		475,000		498,750
Insurance Programs		937,921		700,000		735,000
Centralized Postage		224,851		340,000		357,000
Copy Machine Expense		11,487		50,000		52,500
Salary Adjustments		85,980		250,000		2,000,000
Self Insurance/Misc		1,610,328		1,791,753		2,338,823
Open Space, Natural Resources, Cultural Resources and Scenic Views Preservation Fund		0		0		1,166,972
Total Other Costs	\$	3,628,487	\$	3,856,753	\$	7,399,045
<b>Total Countywide Costs</b>	\$	<b>55,099,221</b>	\$	<b>61,190,111</b>	\$	<b>71,709,929</b>